IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

THURSDAY, THE 15TH FEBRUARY 2007 / 26TH MAGHA 1928

OP.No. 28481 of 2002(N)

PETITIONER:

V. SHANMUGHAN, S/O. VENKITESAN,
13/163, BANDRI H.O, KANJIKODE,
CHULLIMADA, PALAKKAD DISTRICT.

BY ADV. SRI.P.VIJAYA BHANU,
SRI.M.GEORGE THOMAS.

RESPONDENTS:
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1. **THE INSPECTING ASSISTANT COMMISSIONER, SALES TAX CHECK POST, WALAYAR.**
2. **THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES, PALAKKAD.**
3. **THE DEPUTY TAHSILDAR (REVENUE RECOVERY), PALAKKAD.**

BY GOVT. PLEADER SRI. C.K. GOVINDAN.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 15/02/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO. 48481/2002 IN O.P. NO. 28481/2002

DISMISSED

15/02/2007. **SD/- KURIAN JOSEPH, JUDGE.**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE SALE BILL NO. 12 DTD. 20/12/2000 AND FORM NO. 26 AND SL. NO. 684197, DTD. 20/12/00.

EXT.P.2: COPY OF THE ORDER NO. IAC/10/2000 DTD. 16/05/2001 OF THE R.1.

EXT.P.3: COPY OF THE DEMAND NOTICE U/S7 IN FORM NO. 1 DTD. 23/07/2002 ISSUED BY THE R.3.

EXT.P.4: COPY OF THE DEMAND NOTICE IN FORM-10, DTD. 23/07/2002 ISSUED BY R.3.

//TRUE COPY//

prv.

KURIAN JOSEPH, J.

O.P.No.28481 of 2002

Dated 15th February, 2007.

J U D G M E N T

The challenge on Section 30(C)(2) of the Kerala General Sales Tax Act, 1963 is covered in favour of the petitioner by the decision of this Court reported in **Gajanana Agencies v. State of Kerala** (2002(3) KLT 242). Therefore, the writ petition is allowed, quashing the impugned proceedings.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J

O.P.No.28481 of 2002 (N)

J U D G M E N T

Dated 15th February, 2007.